



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Sheryl Roberts **Phone #:** (406) 962-3541

(Signature)

(Date)

**Chair, Board of Trustees:** Melvin Stene

(Signature)

(Date)

**County Superintendant** Jane Swanson-Webb

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

| PRC | Title   | Program Type | Project Number | CFDA#   |
|-----|---|--------------|----------------|---------|
| 008 | Miscellaneous Interest                            | LOCAL        |                |         |
| 015 | R.E.A.P. 2014-15                                  | FEDERAL      |                |         |
| 028 | Elem. R.E.A.P. 2015-16                            | FEDERAL      |                |         |
| 038 | MIT Science                                       | LOCAL        |                |         |
| 052 | State OTO Capital Invest & Deferred Maintenance   | STATE        |                | state   |
| 090 | Medicaid  | STATE        |                | State   |
| 100 | IDEA Part B (Trans from Coop)                     | FEDERAL      |                | 84.027A |
| 136 | Agate Grant                                       | STATE        |                |         |
| 137 | Stillwater Mine                                   | LOCAL        |                |         |
| 230 | Misc. Flex Refund                                 | LOCAL        |                |         |
| 234 | Flex Refund                                       | LOCAL        |                |         |
| 325 | Title I, Part A, Improving Basic Programs         | FEDERAL      |                | 84.010A |
| 326 | Title I, Part A, Improving Basic Programs 2015-16 | FEDERAL      |                | 84.010A |
| 364 | Indian Ed for All                                 | STATE        |                |         |
| 700 | Gifted and Talented                               | STATE        |                | State   |

# Trustees' Financial Summary

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## Balance Sheet

|  |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
|  |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                     |                       |                           |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                     |                       |                           |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 217,408.38   | 19,956.72           | 95,046.00             | 1,525.00                  |
| 02   | Taxes Receivable - Real and Personal (120-149)           | 6,214.00     | 468.00              | 614.00                |                           |
| 03   | Taxes Receivable - Protested (150-159)                   |              | 4.00                |                       |                           |
| 04   | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05   | Due From Other Governments (180)                         | 57.00        |                     |                       |                           |
| 06   | Other Current Assets (190-210)                           |              |                     |                       |                           |
| 07   | Inventories (220 & 230)                                  |              |                     |                       |                           |
| 08   | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09   | Deposits (250)   |              |                     |                       |                           |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 223,679.38   | 20,428.72           | 95,660.00             | 1,525.00                  |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                     |                       |                           |
| 21   | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                           |  |              |                     |                       |                           |
| 22   | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23   | Due to Other Governments (611)                           |              |                     |                       |                           |
| 25   | Other Current Liabilities (621-679)                      | 3,783.00     | 57.00               |                       |                           |
| 27   | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35   | <b>TOTAL LIABILITIES</b>                                 | 3,783.00     | 57.00               |                       |                           |
| <b>DEFERRED INFLOWS</b>                      |  |              |                     |                       |                           |
| 36   | Deferred Inflows (680)                                   | 6,214.00     | 472.00              | 614.00                |                           |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                     |                       |                           |
| 37   | Reserve for Inventories (951)                            |              |                     |                       |                           |
| 38   | Reserve for Encumbrances (953)                           | 31,501.00    |                     |                       | 285.00                    |
| 47   | TIF Fund Balance For Budget                              |              |                     |                       |                           |
| 48   | Fund Balance for Budget                                  | 182,181.38   | 19,899.72           | 95,046.00             | 1,240.00                  |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 213,682.38   | 19,899.72           | 95,046.00             | 1,525.00                  |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 223,679.38   | 20,428.72           | 95,660.00             | 1,525.00                  |

# Trustees' Financial Summary

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**0060 Joliet Elem**

## Balance Sheet

|  |  | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
|  |  | (13)         | (14)            | (15)                        | (17)                 |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                 |                             |                      |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                 |                             |                      |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 7.00         | 74,395.00       | 147,926.00                  | 2,625.00             |
| 02   | Taxes Receivable - Real and Personal (120-149)           | 204.00       |                 |                             | 40.00                |
| 03   | Taxes Receivable - Protested (150-159)                   | 7.00         |                 |                             | 1.00                 |
| 04   | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05   | Due From Other Governments (180)                         |              |                 | 6,239.00                    |                      |
| 06   | Other Current Assets (190-210)                           |              |                 |                             |                      |
| 07   | Inventories (220 & 230)                                  |              |                 |                             |                      |
| 08   | Prepaid Expenses (240)                                   |              |                 |                             |                      |
| 09   | Deposits (250)   |              |                 |                             |                      |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 218.00       | 74,395.00       | 154,165.00                  | 2,666.00             |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                 |                             |                      |
| 21   | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                           |  |              |                 |                             |                      |
| 22   | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23   | Due to Other Governments (611)                           |              |                 |                             |                      |
| 25   | Other Current Liabilities (621-679)                      |              | 42.00           | 1,310.00                    |                      |
| 27   | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35   | <b>TOTAL LIABILITIES</b>                                 |              | 42.00           | 1,310.00                    |                      |
| <b>DEFERRED INFLOWS</b>                      |  |              |                 |                             |                      |
| 36   | Deferred Inflows (680)                                   | 211.00       |                 |                             | 41.00                |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                 |                             |                      |
| 37   | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38   | Reserve for Encumbrances (953)                           |              |                 | 777.00                      |                      |
| 48   | Fund Balance for Budget                                  | 7.00         | 74,353.00       | 152,078.00                  | 2,625.00             |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 7.00         | 74,353.00       | 152,855.00                  | 2,625.00             |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 218.00       | 74,395.00       | 154,165.00                  | 2,666.00             |

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**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                        |                    |                   | 4,274.00                 |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         |                        |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                        |                    |                   | 4,274.00                 |
| <b>DEFERRED OUTFLOWS</b>              |  |                        |                    |                   |                          |
| 21                                    | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                    |  |                        |                    |                   |                          |
| 22                                    | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23                                    | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25                                    | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27                                    | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>               |  |                        |                    |                   |                          |
| 36                                    | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>            |  |                        |                    |                   |                          |
| 37                                    | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38                                    | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48                                    | Fund Balance for Budget                                  |                        |                    |                   | 4,274.00                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                        |                    |                   | 4,274.00                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                        |                    |                   | 4,274.00                 |

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**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Metal Mines Tax<br>Reserve Fund | State Mining<br>Impact Fund | Impact Aid Fund | Litigation Reserve<br>Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (24)                            | (25)                        | (26)            | (27)                       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                 |                             |                 |                            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                 |                             |                 |                            |
| 04                                    | Receivables from Other Funds (160-179)                   |                                 |                             |                 |                            |
| 05                                    | Due From Other Governments (180)                         |                                 |                             |                 |                            |
| 06                                    | Other Current Assets (190-210)                           |                                 |                             |                 |                            |
| 07                                    | Inventories (220 & 230)                                  |                                 |                             |                 |                            |
| 08                                    | Prepaid Expenses (240)                                   |                                 |                             |                 |                            |
| 09                                    | Deposits (250)   |                                 |                             |                 |                            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                 |                             |                 |                            |
| <b>DEFERRED OUTFLOWS</b>              |  |                                 |                             |                 |                            |
| 21                                    | Deferred Outflows (501)                                  |                                 |                             |                 |                            |
| <b>LIABILITIES</b>                    |  |                                 |                             |                 |                            |
| 22                                    | Payable to Other Funds (601-606)                         |                                 |                             |                 |                            |
| 23                                    | Due to Other Governments (611)                           |                                 |                             |                 |                            |
| 25                                    | Other Current Liabilities (621-679)                      |                                 |                             |                 |                            |
| 27                                    | Other Liabilities (690 - 699)                            |                                 |                             |                 |                            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                 |                             |                 |                            |
| <b>DEFERRED INFLOWS</b>               |  |                                 |                             |                 |                            |
| 36                                    | Deferred Inflows (680)                                   |                                 |                             |                 |                            |
| <b>FUND BALANCE/EQUITY</b>            |  |                                 |                             |                 |                            |
| 37                                    | Reserve for Inventories (951)                            |                                 |                             |                 |                            |
| 38                                    | Reserve for Encumbrances (953)                           |                                 |                             |                 |                            |
| 48                                    | Fund Balance for Budget                                  |                                 |                             |                 |                            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                 |                             |                 |                            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                 |                             |                 |                            |

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**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                     | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                          |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 4,818.43        | 27,465.38        |                          | 9,525.04          |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 51.00           |                  |                          | 2,752.00          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                 |                  |                          |                   |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                          |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                          |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                          |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                          |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                          |                   |
| 09                                    | Deposits (250)   |                 |                  |                          |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 4,869.43        | 27,465.38        |                          | 12,277.04         |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                          |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                          |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                          |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                          |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                          |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                          |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                          |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                          |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                          |                   |
| 36                                    | Deferred Inflows (680)                                   | 51.00           |                  |                          | 2,752.00          |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                          |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                          |                   |
| 38                                    | Reserve for Encumbrances (953)                           |                 |                  |                          |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                          |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                          |                   |
| 48                                    | Fund Balance for Budget                                  | 4,818.43        | 27,465.38        |                          | 9,525.04          |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 4,818.43        | 27,465.38        |                          | 9,525.04          |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 4,869.43        | 27,465.38        |                          | 12,277.04         |

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## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 3.00          |                       |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               |                       |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 3.00          |                       |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       |                          |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               |                       |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               |                       |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  | 3.00          |                       |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 3.00          |                       |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 3.00          |                       |                          |                      |



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## Balance Sheet

|                                       |  | Miscellaneous<br>Enterprise Fund | Data Processing<br>Internal Service<br>Fund | Purchasing<br>Internal Service<br>Fund | Central<br>Transportation<br>Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (72)                             | (73)  | (74)                                   | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                  |   |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                  |   |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |                                  |   |  |  |
| 05                                    | Due From Other Governments (180)                         |                                  |   |  |  |
| 06                                    | Other Current Assets (190-210)                           |                                  |   |  |  |
| 07                                    | Inventories (220 & 230)                                  |                                  |   |  |  |
| 08                                    | Prepaid Expenses (240)                                   |                                  |   |  |  |
| 09                                    | Deposits (250)   |                                  |   |  |  |
| 10                                    | Land and Land Improvements (311-322)                     |                                  |   |  |  |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                                  |   |  |  |
| 12                                    | Machinery and Equipment (341 & 342)                      |                                  |   |  |  |
| 13                                    | Construction Work in Progress (351)                      |                                  |   |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                  |   |  |  |
| <b>DEFERRED OUTFLOWS</b>              |  |                                  |   |  |  |
| 21                                    | Deferred Outflows (501)                                  |                                  |   |  |  |
| <b>LIABILITIES</b>                    |  |                                  |   |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |                                  |   |  |  |
| 23                                    | Due to Other Governments (611)                           |                                  |   |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |                                  |   |  |  |
| 27                                    | Other Liabilities (690 - 699)                            |                                  |   |  |  |
| 29                                    | Notes Payable - Noncurrent (720)                         |                                  |   |  |  |
| 30                                    | Lease Obligations Payable (730)                          |                                  |   |  |  |
| 32                                    | Compensated Absences Payable (760)                       |                                  |   |  |  |
| 33                                    | Net Pension Liability (770)                              |                                  |   |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                  |   |  |  |
| <b>DEFERRED INFLOWS</b>               |  |                                  |   |  |  |
| 36                                    | Deferred Inflows (680)                                   |                                  |   |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |                                  |   |  |  |
| 38                                    | Reserve for Encumbrances (953)                           |                                  |   |  |  |
| 41                                    | Unrestricted Net Assets (940)                            |                                  |   |  |  |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                                  |   |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                  |   |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                  |   |  |  |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |   |                                 |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   |                                 |                                    |
| 07                                    | Inventories (220 & 230)                                  |  |   |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |   |                                 |                                    |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  |   |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |   |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  |   |                                 |                                    |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |   |                                 |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |   |                                 |                                    |

# Trustees' Financial Summary

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Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Private Purpose<br>Trust (spend<br>interest only) | Interlocal<br>Agreement Fund | Student<br>Extracurricular<br>Activities Fund | Private Purpose<br>Trust (spend<br>principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (81)  | (82)                         | (84)  | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |   |                              |   |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |   | 290,457.00                   |   |  |
| 04                                    | Receivables from Other Funds (160-179)                   |   |                              |   |  |
| 05                                    | Due From Other Governments (180)                         |   |                              |   |  |
| 06                                    | Other Current Assets (190-210)                           |   |                              |   |  |
| 07                                    | Inventories (220 & 230)                                  |   |                              |   |  |
| 08                                    | Prepaid Expenses (240)                                   |   |                              |   |  |
| 09                                    | Deposits (250)   |   |                              |   |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |   | 290,457.00                   |   |  |
| <b>DEFERRED OUTFLOWS</b>              |  |   |                              |   |  |
| 21                                    | Deferred Outflows (501)                                  |   |                              |   |  |
| <b>LIABILITIES</b>                    |  |   |                              |   |  |
| 22                                    | Payable to Other Funds (601-606)                         |   |                              |   |  |
| 23                                    | Due to Other Governments (611)                           |   |                              |   |  |
| 25                                    | Other Current Liabilities (621-679)                      |   |                              |   |  |
| 27                                    | Other Liabilities (690 - 699)                            |   |                              |   |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |   |                              |   |  |
| <b>DEFERRED INFLOWS</b>               |  |   |                              |   |  |
| 36                                    | Deferred Inflows (680)                                   |   |                              |   |  |
| <b>FUND BALANCE/EQUITY</b>            |  |   |                              |   |  |
| 37                                    | Reserve for Inventories (951)                            |   |                              |   |  |
| 38                                    | Reserve for Encumbrances (953)                           |   |                              |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                              |   |  |
| 45                                    | Assets Held in Trusts                                    |   | 290,457.00                   |   |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |   | 290,457.00                   |   |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |   | 290,457.00                   |   |  |



# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment<br>Earnings Clearing<br>Fund | Retirement/COBRA<br>Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                                    | (89)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |   |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |              |             |   |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |   |                                    |
| 05                                    | Due From Other Governments (180)                         |              |             |   |                                    |
| 06                                    | Other Current Assets (190-210)                           |              |             |   |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |              |             |   |                                    |
| <b>LIABILITIES</b>                    |  |              |             |   |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |   |                                    |
| 23                                    | Due to Other Governments (611)                           |              |             |   |                                    |
| 24                                    | Warrants Payable (620)                                   |              |             |   |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |              |             |   |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |             |   |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |   |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |   |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |              |             |   |                                    |



# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |            |            |            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04                                    | Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05                                    | Due From Other Governments (180)                         |            |            |            |            |
| 06                                    | Other Current Assets (190-210)                           |            |            |            |            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |            |            |            |
| <b>LIABILITIES</b>                    |  |            |            |            |            |
| 22                                    | Payable to Other Funds (601-606)                         |            |            |            |            |
| 23                                    | Due to Other Governments (611)                           |            |            |            |            |
| 24                                    | Warrants Payable (620)                                   |            |            |            |            |
| 25                                    | Other Current Liabilities (621-679)                      |            |            |            |            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>            |  |            |            |            |            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |            |            |            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |            |            |            |



# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |

# Trustees' Financial Summary

**FY2015-16**

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**05 Carbon County**

**0060 Joliet Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

| PRC  | Revenue   | 2015 Value          | 2016 Value          |
|--|---|---------------------|---------------------|
| 1110   | District Tax Levy                               | 473,658.00          | 0.00                |
| 1111   | District Levy - Real Property                   | 0.00                | 487,954.93          |
| 1112   | District Levy - Personal Property               | 0.00                | 3,262.21            |
| 1113   | District Levy - Heavy Motor Vehicles            | 0.00                | 84.46               |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 0.00                | 3,409.24            |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 11,477.00           | 0.00                |
| 1190   | Penalties and Interest on Taxes                 | 882.00              | 816.38              |
| 1510   | Interest Earnings                               | 1,262.00            | 2,179.62            |
| 1900   | Other Revenue from Local Sources                | 12.80               | 300.00              |
| 3110   | Direct State Aid                                | 688,464.89          | 709,658.67          |
| 3111   | Quality Educator                                | 69,053.40           | 69,731.20           |
| 3112   | At Risk Student                                 | 4,769.11            | 4,290.62            |
| 3113   | Indian Education For All                        | 5,161.20            | 5,261.76            |
| 3114   | American Indian Achievement Gap                 | 400.00              | 615.00              |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts  | 37,453.50           | 37,044.00           |
| 3116   | Data For Achievement                            | 3,795.00            | 5,040.00            |
| 3118   | Natural Resource Development                    | 4,906.11            | 7,967.05            |
| 3120   | State Guaranteed Tax Base Aid                   | 242,750.90          | 238,138.04          |
| 3444   | State School Block Grant                        | 84,583.70           | 84,583.70           |
| 3446   | SB96 Block Grant Reimbursement                  | 2,889.52            | 0.00                |
| 3460   | Montana Oil and Gas Tax                         | 525.00              | 562.89              |
| 6100   | Material Prior Period Revenue Adjustments       | 4,026.00            | 0.00                |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>1,636,070.13</b> | <b>1,660,899.77</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

| PRC | Program  | Function                                | Object  | 2015 Value | 2016 Value |
|-----|--|---|---|------------|------------|
|     | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |            |            |
|     |  | <b>1XXX Instruction</b>                 |   |            |            |
|     |  |   | 1XX Personal Services - Salaries                  | 823,547.00 | 758,590.92 |
|     |  |   | 2XX Personal Services - Employee Benefits         | 113,972.00 | 133,479.00 |
|     |  |   | 3XX Purchased Professional and Technical Services | 2,599.00   | 12,382.00  |
|     |  |   | 4XX Purchased Property Services                   | 438.00     | 8,215.75   |
|     |  |   | 5XX Other Purchased Services                      | 1,645.00   | 2,419.87   |
|     |  |   | 6XX Supplies and Materials                        | 62,882.00  | 95,431.39  |
|     |  |   | 810 Dues and Fees                                 | 1,483.00   | 654.00     |
|     |  | <b>21XX Support Services - Students</b> |   |            |            |
|     |  |   | 1XX Personal Services - Salaries                  | 0.00       | 41,112.62  |
|     |  |   | 2XX Personal Services - Employee Benefits         | 0.00       | 8,847.87   |

# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |             |  |            | Fund Code 01 |
|---|---------|-------------|--|------------|--------------|
| PRC   | Program | Function    | Object   | 2015 Value | 2016 Value   |
|   |         |             | 5XX Other Purchased Services                       | 500.00     | 0.00         |
|   |         |             | 6XX Supplies and Materials                         | 0.00       | 393.00       |
|   |         |             | 810 Dues and Fees                                  | 0.00       | 500.00       |
|   |         | <b>221X</b> | <b>Improvement of Instruction Services</b>         |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 39,426.00  | 0.00         |
|   |         |             | 2XX Personal Services - Employee Benefits          | 10,152.00  | 0.00         |
|   |         | <b>222X</b> | <b>Educational Media Services</b>                  |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 20,642.00  | 25,142.00    |
|   |         |             | 2XX Personal Services - Employee Benefits          | 2,669.00   | 4,649.00     |
|   |         |             | 3XX Purchased Professional and Technical Services  | 0.00       | 225.00       |
|   |         |             | 6XX Supplies and Materials                         | 5,328.00   | 7,510.00     |
|   |         | <b>23XX</b> | <b>Support Services - General Administration</b>   |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 35,909.00  | 38,915.00    |
|   |         |             | 2XX Personal Services - Employee Benefits          | 5,508.00   | 10,055.00    |
|   |         |             | 3XX Purchased Professional and Technical Services  | 2,335.00   | 1,048.00     |
|   |         |             | 4XX Purchased Property Services                    | 1,096.00   | 0.00         |
|   |         |             | 5XX Other Purchased Services                       | 4,370.00   | 11,377.00    |
|   |         |             | 6XX Supplies and Materials                         | 7,403.00   | 2,972.00     |
|   |         |             | 810 Dues and Fees                                  | 0.00       | 10,030.00    |
|   |         |             | 8XX Other Expenditures                             | 564.00     | 254.00       |
|   |         | <b>24XX</b> | <b>Support Services - School Administration</b>    |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 52,858.00  | 62,041.00    |
|   |         |             | 2XX Personal Services - Employee Benefits          | 20,862.00  | 21,973.00    |
|   |         |             | 5XX Other Purchased Services                       | 635.00     | 0.00         |
|   |         |             | 6XX Supplies and Materials                         | 3,911.00   | 248.00       |
|   |         |             | 810 Dues and Fees                                  | 167.00     | 0.00         |
|   |         | <b>25XX</b> | <b>Support Services - Business</b>                 |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 23,511.00  | 30,182.00    |
|   |         |             | 2XX Personal Services - Employee Benefits          | 5,090.00   | 4,624.97     |
|   |         |             | 3XX Purchased Professional and Technical Services  | 7,214.00   | 8,458.00     |
|   |         |             | 5XX Other Purchased Services                       | 13,464.00  | 663.00       |
|   |         |             | 6XX Supplies and Materials                         | 5,469.00   | 1,683.00     |
|   |         |             | 8XX Other Expenditures                             | 1,403.00   | 189.00       |
|   |         | <b>26XX</b> | <b>Operation and Maintenance of Plant Services</b> |            |              |
|   |         |             | 1XX Personal Services - Salaries                   | 62,873.00  | 94,798.00    |
|   |         |             | 2XX Personal Services - Employee Benefits          | 33,420.00  | 34,537.00    |
|   |         |             | 3XX Purchased Professional and Technical Services  | 0.00       | 2,187.00     |
|   |         |             | 4XX Purchased Property Services                    | 65,276.00  | 46,047.00    |
|   |         |             | 5XX Other Purchased Services                       | 366.00     | 1,424.00     |
|   |         |             | 6XX Supplies and Materials                         | 11,743.00  | 30,441.00    |
|   |         |             | 810 Dues and Fees                                  | 1,807.00   | 0.00         |
|   |         |             | 8XX Other Expenditures                             | 0.00       | 56.00        |



# Trustees' Financial Summary

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**0060 Joliet Elem**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   |            | Fund Code 01 |  |
|---|--|---|---|------------|--------------|--|
| PRC   | Program  | Function  | Object  | 2015 Value | 2016 Value   |  |
|   | <b>280 Special Education - Local and State</b>         |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>   |   |            |              |  |
|   |  |   | 1XX Personal Services - Salaries                                    | 52,285.00  | 32,561.00    |  |
|   |  |   | 2XX Personal Services - Employee Benefits                           | 6,841.00   | 7,122.00     |  |
|   |  |   | 3XX Purchased Professional and Technical Services                   | 5,561.00   | 14,162.00    |  |
|   |  |   | 6XX Supplies and Materials  | 313.00     | 64.00        |  |
|   |  |   | 8XX Other Expenditures  | 1,331.00   | 0.00         |  |
|   |  | <b>221X Improvement of Instruction Services</b>                             |   |            |              |  |
|   |  |   | 3XX Purchased Professional and Technical Services                   | 0.00       | 175.00       |  |
|   |  | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |   |            |              |  |
|   |  |   | 920 Resources Transferred to Other School Districts or Cooperatives | 10,638.00  | 7,215.00     |  |
|   | <b>360 State Gifted &amp; Talented Reimbursement</b>   |   |   |            |              |  |
|   |  | <b>1XXX Instruction</b>   |   |            |              |  |
|   |  |   | 1XX Personal Services - Salaries                                    | 899.00     | 3,869.00     |  |
|   |  |   | 2XX Personal Services - Employee Benefits                           | 0.00       | 24.00        |  |
|   |  |   | 5XX Other Purchased Services  | 1,453.00   | 0.00         |  |
|   |  |   | 6XX Supplies and Materials  | 0.00       | 3,555.00     |  |
|   |  | <b>221X Improvement of Instruction Services</b>                             |   |            |              |  |
|   |  |   | 5XX Other Purchased Services  | 0.00       | 187.00       |  |
|   | <b>710 School Sponsored Extracurricular Activities</b> |   |   |            |              |  |
|   |  | <b>34XX Extracurricular - Activities</b>                                    |   |            |              |  |
|   |  |   | 1XX Personal Services - Salaries                                    | 400.00     | 3,480.00     |  |
|   |  |   | 2XX Personal Services - Employee Benefits                           | 1.00       | 106.00       |  |
|   |  |   | 5XX Other Purchased Services  | 0.00       | 396.00       |  |
|   |  |   | 6XX Supplies and Materials  | 0.00       | 822.00       |  |
|   | <b>720 School Sponsored Athletics</b>                  |   |   |            |              |  |
|   |  | <b>35XX Extracurricular - Athletics</b>                                     |   |            |              |  |
|   |  |   | 1XX Personal Services - Salaries                                    | 33,252.00  | 29,677.00    |  |
|   |  |   | 2XX Personal Services - Employee Benefits                           | 185.00     | 285.00       |  |
|   |  |   | 3XX Purchased Professional and Technical Services                   | 0.00       | 297.00       |  |
|   |  |   | 4XX Purchased Property Services                                     | 0.00       | 15.00        |  |
|   |  |   | 5XX Other Purchased Services  | 320.00     | 86.00        |  |
|   |  |   | 6XX Supplies and Materials  | 3,404.00   | 3,831.00     |  |
|   |  |   | 810 Dues and Fees   | 0.00       | 750.00       |  |
|   | <b>910 Food Services</b>                               |   |   |            |              |  |
|   |  | <b>31XX Food Services</b>   |   |            |              |  |
|   |  |   | 1XX Personal Services - Salaries                                    | 0.00       | 19,530.00    |  |
|   |  |   | 3XX Purchased Professional and Technical Services                   | 0.00       | 533.00       |  |
|   |  |   | 5XX Other Purchased Services  | 0.00       | 136.00       |  |
|   | <b>999 Undistributed</b>                               |   |   |            |              |  |
|   |  | <b>61XX Operating Transfers to Other Funds</b>                              |   |            |              |  |
|   |  |   | 910 Operating Transfers to Other Funds                              | 47,956.00  | 16,818.00    |  |



# Trustees' Financial Summary

**FY2015-16**

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**05 Carbon County**

**0060 Joliet Elem**

|  |              |              |
|--|--------------|--------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 1,617,376.00 | 1,659,451.39 |
|--|--------------|--------------|

## Schedule Of Changes Worksheet

**Fund Code 01**

|   |              |                |
|---|--------------|----------------|
| Beginning Fund Balance  | 181,638.00   | (1)            |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In  | 1,660,899.77 | (2)            |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  | 1,659,451.39 | (3)            |
| Increase/Decrease of Reserve for Inventories  |              |                |
| <div style="display: flex; justify-content: space-between;"> <span>This Year</span> <span>0.00</span> <span>Less Last Year</span> <span>0.00</span> </div>        | (4a)         | 0.00           |
| Increase/Decrease of Reserve for Encumbrances   |              |                |
| <div style="display: flex; justify-content: space-between;"> <span>This Year</span> <span>31,501.00</span> <span>Less Last Year</span> <span>905.00</span> </div> | (4b)         | 30,596.00      |
|   |              | 30,596.00 (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)   |              | 213,682.38 (5) |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC  | Revenue                               | 2015 Value        | 2016 Value       |
|--|---------------------------------------|-------------------|------------------|
|  | 1110 District Tax Levy                | 59,077.00         | 35,728.00        |
|  | 1190 Penalties and Interest on Taxes  | 85.00             | 82.86            |
|  | 1510 Interest Earnings                | 108.00            | 299.00           |
|  | 1900 Other Revenue from Local Sources | 353.22            | 0.00             |
|  | 2220 County On-Schedule Trans Reimb   | 30,212.00         | 27,523.00        |
|  | 3210 State On-Schedule Trans Reimb    | 30,212.00         | 27,523.46        |
|  | 3444 State School Block Grant         | 2,171.86          | 2,171.86         |
|  | 3446 SB96 Block Grant Reimbursement   | 219.92            | 0.00             |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <u>122,439.00</u> | <u>93,328.18</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC  | Program  | Function | Object  | 2015 Value       | 2016 Value        |
|--|--|----------|---|------------------|-------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |                  |                   |
|  | <b>27XX Student Transportation Services</b>                  |          |   |                  |                   |
|  |  |          | 1XX Personal Services - Salaries                  | 62,784.00        | 52,695.88         |
|  |  |          | 2XX Personal Services - Employee Benefits         | 10,723.00        | 4,996.91          |
|  |  |          | 3XX Purchased Professional and Technical Services | 1,178.00         | 517.80            |
|  |  |          | 4XX Purchased Property Services                   | 10,062.00        | 13,435.02         |
|  |  |          | 5XX Other Purchased Services                      | 1,304.00         | 4,135.53          |
|  |  |          | 6XX Supplies and Materials                        | 13,454.00        | 10,800.66         |
|  |  |          | 8XX Other Expenditures                            | 264.00           | 117.66            |
|  | <b>999 Undistributed</b>                                     |          |   |                  |                   |
|  | <b>61XX Operating Transfers to Other Funds</b>               |          |   |                  |                   |
|  |  |          | 910 Operating Transfers to Other Funds            | 0.00             | 22,050.00         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |          |   | <u>99,769.00</u> | <u>108,749.46</u> |



# Trustees' Financial Summary

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**0060 Joliet Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 35,321.00  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 93,328.18  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 108,749.46 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 19,899.72  | (5) |



# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC  | Revenue                               | 2015 Value       | 2016 Value       |
|--|---------------------------------------|------------------|------------------|
|  | 1110 District Tax Levy                | 48,969.00        | 46,944.00        |
|  | 1190 Penalties and Interest on Taxes  | 74.00            | 80.00            |
|  | 1510 Interest Earnings                | 280.00           | 515.00           |
|  | 1900 Other Revenue from Local Sources | 149.00           | 0.00             |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>49,472.00</b> | <b>47,539.00</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC  | Program   | Function                               | Object | 2015 Value  | 2016 Value       |
|--|---|--|--------|-------------|------------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |  |        |             |                  |
|  | 27XX Student Transportation Services                  |  |        |             |                  |
|  |   | 7XX Property and Equipment Acquisition |        | 0.00        | 32,400.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |        | <b>0.00</b> | <b>32,400.00</b> |

#### Schedule Of Changes Worksheet

Fund Code 11

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 79,907.00 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 47,539.00 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 32,400.00 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 95,046.00 | (5)  |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC  | Revenue                               | 2015 Value        | 2016 Value        |
|--|---------------------------------------|-------------------|-------------------|
|  | 1510 Interest Earnings                | 283.00            | 51.00             |
|  | 1611 National School Lunch Program    | 86,858.00         | 81,981.00         |
|  | 1900 Other Revenue from Local Sources | 181.00            | 0.00              |
|  | 3220 State Food Services Match        | 0.00              | 630.00            |
|  | 4550 Federal Child Nutrition          | 58,701.00         | 50,257.00         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>146,023.00</b> | <b>132,919.00</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

| PRC  | Program           | Function           | Object  | 2015 Value        | 2016 Value        |
|--|-------------------|--------------------|---|-------------------|-------------------|
|  | 910 Food Services |                    |   |                   |                   |
|  |                   | 31XX Food Services |   |                   |                   |
|  |                   |                    | 1XX Personal Services - Salaries                  | 53,180.00         | 24,939.00         |
|  |                   |                    | 2XX Personal Services - Employee Benefits         | 9,668.00          | 9,026.00          |
|  |                   |                    | 3XX Purchased Professional and Technical Services | 0.00              | 179.00            |
|  |                   |                    | 4XX Purchased Property Services                   | 417.00            | 863.00            |
|  |                   |                    | 5XX Other Purchased Services                      | 210.00            | 741.00            |
|  |                   |                    | 6XX Supplies and Materials                        | 119,537.00        | 107,477.00        |
|  |                   |                    | 7XX Property and Equipment Acquisition            | 5,711.00          | 0.00              |
|  |                   |                    | 810 Dues and Fees                                 | 0.00              | 115.00            |
|  |                   |                    | 8XX Other Expenditures                            | 3,931.00          | 0.00              |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                   |                    |   | <b>192,654.00</b> | <b>143,340.00</b> |

#### Schedule Of Changes Worksheet

Fund Code 12

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 11,661.00  | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 132,919.00 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 143,340.00 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 285.00     |      |
| Less Last Year   | 0.00       | (4b) |
|  | 285.00     | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 1,525.00   | (5)  |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |                                      |            | Fund Code 13 |
|---|--------------------------------------|------------|--------------|
| PRC   | Revenue                              | 2015 Value | 2016 Value   |
|   | 1110 District Tax Levy               | 1,786.00   | 15,209.00    |
|   | 1190 Penalties and Interest on Taxes | 0.00       | 10.00        |
|   | 1510 Interest Earnings               | 4.00       | 59.00        |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                                      | 1,790.00   | 15,278.00    |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |                                     |                                  |            | Fund Code 13 |  |
|---|---------|-------------------------------------|----------------------------------|------------|--------------|--|
| PRC   | Program | Function                            | Object                           | 2015 Value | 2016 Value   |  |
|   | 280     | Special Education - Local and State |                                  |            |              |  |
|   |         | 1XXX                                | Instruction                      |            |              |  |
|   |         |                                     | 1XX Personal Services - Salaries | 0.00       | 17,061.00    |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |                                     |                                  | 0.00       | 17,061.00    |  |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 13  |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance   |           |      |                |      |      | 1,790.00 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 15,278.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 17,061.00 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |               |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |               |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00          |
|  |           |      |                |      |      | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 7.00 (5)      |

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |                   | Fund Code 14      |
|--|-------------------------------------|-------------------|-------------------|
| PRC  | Revenue                             | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings              | 742.00            | 994.00            |
|  | 2240 County Retirement Distribution | 263,897.00        | 128,530.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     | <b>264,639.00</b> | <b>129,524.00</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 14 |  |
|---|---------|---|---|------------|--------------|--|
| PRC   | Program | Function  | Object                                      | 2015 Value | 2016 Value   |  |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |            |              |  |
|   |         | 1XXX  | Instruction                                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 142,753.00 | 122,691.00   |  |
|   |         | 21XX  | Support Services - Students                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 0.00       | 5,747.00     |  |
|   |         | 221X  | Improvement of Instruction Services         |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 4,169.00   | 0.00         |  |
|   |         | 222X  | Educational Media Services                  |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 4,912.00   | 3,963.00     |  |
|   |         | 23XX  | Support Services - General Administration   |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 5,437.00   | 6,261.00     |  |
|   |         | 24XX  | Support Services - School Administration    |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 4,231.00   | 9,785.00     |  |
|   |         | 25XX  | Support Services - Business                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 3,125.00   | 4,742.00     |  |
|   |         | 26XX  | Operation and Maintenance of Plant Services |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 9,296.00   | 14,188.00    |  |
|   |         | 27XX  | Student Transportation Services             |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 7,603.00   | 7,218.00     |  |
|   | 280     | Special Education - Local and State               |   |            |              |  |
|   |         | 1XXX  | Instruction                                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 5,500.00   | 6,341.00     |  |
|   | 360     | State Gifted & Talented Reimbursement             |   |            |              |  |
|   |         | 1XXX  | Instruction                                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 148.00     | 570.00       |  |
|   | 610     | Adult Continuing Education Programs               |   |            |              |  |
|   |         | 1XXX  | Instruction                                 |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 0.00       | 27.00        |  |
|   | 710     | School Sponsored Extracurricular Activities       |   |            |              |  |
|   |         | 34XX  | Extracurricular - Activities                |            |              |  |
|   |         |   | 2XX Personal Services - Employee Benefits   | 31.00      | 528.00       |  |





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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |                            |                             |                                       | Fund Code 14 |          |
|---|---------|----------------------------|-----------------------------|---------------------------------------|--------------|----------|
| PRC   | Program | Function                   | Object                      | 2015 Value                            | 2016 Value   |          |
|   | 720     | School Sponsored Athletics |                             |                                       |              |          |
|   |         | 35XX                       | Extracurricular - Athletics |                                       |              |          |
|   |         |                            | 2XX                         | Personal Services - Employee Benefits | 3,873.00     | 4,466.00 |
|   | 910     | Food Services              |                             |                                       |              |          |
|   |         | 31XX                       | Food Services               |                                       |              |          |
|   |         |                            | 2XX                         | Personal Services - Employee Benefits | 7,928.00     | 8,480.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |                            |                             | 199,006.00                            | 195,007.00   |          |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 14 |     |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance   |           |      |                |           | 139,836.00   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 129,524.00   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 195,007.00   | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00         |     |
|  |           |      |                |           | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 74,353.00    | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

| PRC  | Revenue  | 2016 Value        |
|--|--|-------------------|
| <b>008</b>   | <b>Miscellaneous Interest</b>  |                   |
|  | 1510 Interest Earnings   | 1,011.00          |
|  | 1900 Other Revenue from Local Sources                                  | 5,486.00          |
| <b>015</b>   | <b>R.E.A.P. 2014-15</b>  |                   |
|  | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)            | 3,561.00          |
| <b>028</b>   | <b>Elem. R.E.A.P. 2015-16</b>  |                   |
|  | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)            | 18,162.00         |
| <b>090</b>   | <b>Medicaid</b>  |                   |
|  | 3355 Medicaid - Miscellaneous  | 5,423.00          |
| <b>100</b>   | <b>IDEA Part B (Trans from Coop)</b>                                   |                   |
|  | 5700 Resources Transferred from Other School Districts or Cooperatives | 7,500.00          |
| <b>136</b>   | <b>Agate Grant</b>   |                   |
|  | 1900 Other Revenue from Local Sources                                  | 4,800.00          |
| <b>137</b>   | <b>Stillwater Mine</b>   |                   |
|  | 1900 Other Revenue from Local Sources                                  | 4,800.00          |
| <b>230</b>   | <b>Misc. Flex Refund</b>   |                   |
|  | 1900 Other Revenue from Local Sources                                  | 6,300.00          |
| <b>325</b>   | <b>Title I, Part A, Improving Basic Programs</b>                       |                   |
|  | 4200 Title I, Part A, Improving Basic Programs                         | 152.00            |
| <b>326</b>   | <b>Title I, Part A, Improving Basic Programs 2015-16</b>               |                   |
|  | 4200 Title I, Part A, Improving Basic Programs                         | 65,672.00         |
| <b>700</b>   | <b>Gifted and Talented</b>   |                   |
|  | 3600 State Gifted & Talented Reimbursement                             | 5,000.00          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>127,867.00</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC        | Program                 | Function  | Object  | 2015 Value | 2016 Value      |
|------------|-------------------------|---|---|------------|-----------------|
| <b>015</b> | <b>R.E.A.P. 2014-15</b> |   |   |            |                 |
|            | <b>412</b>              | <b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b> |   |            |                 |
|            |                         | <b>1XXX</b>   | <b>Instruction</b>                                |            |                 |
|            |                         |   | 1XX Personal Services - Salaries                  |            | 836.00          |
|            |                         |   | 2XX Personal Services - Employee Benefits         |            | 136.00          |
|            |                         | <b>221X</b>   | <b>Improvement of Instruction Services</b>        |            |                 |
|            |                         |   | 3XX Purchased Professional and Technical Services |            | 508.00          |
|            |                         |   | 6XX Supplies and Materials                        |            | 2,081.00        |
|            |                         |   | <b>015 Subtotal</b>                               |            | <b>3,561.00</b> |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |  |   |            | Fund Code 15 |
|---|---|--|---|------------|--------------|
| PRC   | Program   | Function   | Object  | 2015 Value | 2016 Value   |
| 028   | Elem. R.E.A.P. 2015-16                          |  |   |            |              |
|   | 412   | Title VI, Part B, Subpart 1, Small rural Schools (SRS) |   |            |              |
|   |   | 1XXX   | Instruction                                       |            |              |
|   |   |  | 1XX Personal Services - Salaries                  |            | 13,790.00    |
|   |   |  | 2XX Personal Services - Employee Benefits         |            | 2,297.00     |
|   |   |  | 6XX Supplies and Materials                        |            | 754.00       |
|   |   |  | 810 Dues and Fees                                 |            | 871.00       |
|   |   | 221X   | Improvement of Instruction Services               |            |              |
|   |   |  | 3XX Purchased Professional and Technical Services |            | 450.00       |
|   |   |  | <b>028 Subtotal</b>                               |            | 18,162.00    |
| 038   | MIT Science                                     |  |   |            |              |
|   | 1XX   | Regular Education Programs - Elementary/Secondary      |   |            |              |
|   |   | 1XXX   | Instruction                                       |            |              |
|   |   |  | 6XX Supplies and Materials                        |            | 60.00        |
|   |   |  | <b>038 Subtotal</b>                               |            | 60.00        |
| 052   | State OTO Capital Invest & Deferred Maintenance |  |   |            |              |
|   | 366   | OTO Capital Invest & Deferred Maintenance              |   |            |              |
|   |   | 26XX   | Operation and Maintenance of Plant Services       |            |              |
|   |   |  | 4XX Purchased Property Services                   |            | 4,358.00     |
|   |   |  | <b>052 Subtotal</b>                               |            | 4,358.00     |
| 100   | IDEA Part B (Trans from Coop)                   |  |   |            |              |
|   | 456   | IDEA, Part B, Children with Disabilities               |   |            |              |
|   |   | 1XXX   | Instruction                                       |            |              |
|   |   |  | 1XX Personal Services - Salaries                  |            | 6,400.00     |
|   |   |  | 2XX Personal Services - Employee Benefits         |            | 1,100.00     |
|   |   |  | <b>100 Subtotal</b>                               |            | 7,500.00     |
| 136   | Agate Grant                                     |  |   |            |              |
|   | 360   | State Gifted & Talented Reimbursement                  |   |            |              |
|   |   | 1XXX   | Instruction                                       |            |              |
|   |   |  | 1XX Personal Services - Salaries                  |            | 3,457.00     |
|   |   |  | 2XX Personal Services - Employee Benefits         |            | 73.00        |
|   |   |  | 5XX Other Purchased Services                      |            | 600.00       |
|   |   |  | 6XX Supplies and Materials                        |            | 4,694.00     |
|   |   | 221X   | Improvement of Instruction Services               |            |              |
|   |   |  | 3XX Purchased Professional and Technical Services |            | 423.00       |
|   |   |  | <b>136 Subtotal</b>                               |            | 9,247.00     |
| 230   | Misc. Flex Refund                               |  |   |            |              |
|   | 1XX   | Regular Education Programs - Elementary/Secondary      |   |            |              |
|   |   | 25XX   | Support Services - Business                       |            |              |
|   |   |  | 2XX Personal Services - Employee Benefits         |            | 438.00       |
|   |   |  | <b>230 Subtotal</b>                               |            | 438.00       |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |   |   |            | Fund Code 15      |
|--|---|---|---|------------|-------------------|
| PRC  | Program   | Function                                  | Object  | 2015 Value | 2016 Value        |
| 325  | Title I, Part A, Improving Basic Programs         |   |   |            |                   |
|  | 420   | Title I, Part A, Improving Basic Programs |   |            |                   |
|  |   | 1XXX                                      | Instruction                                       |            |                   |
|  |   |   | 3XX Purchased Professional and Technical Services |            | 56.00             |
|  |   | 221X                                      | Improvement of Instruction Services               |            |                   |
|  |   |   | 5XX Other Purchased Services                      |            | 511.00            |
|  |   |   | <b>325 Subtotal</b>                               |            | <b>567.00</b>     |
| 326  | Title I, Part A, Improving Basic Programs 2015-16 |   |   |            |                   |
|  | 420   | Title I, Part A, Improving Basic Programs |   |            |                   |
|  |   | 1XXX                                      | Instruction                                       |            |                   |
|  |   |   | 1XX Personal Services - Salaries                  |            | 52,560.00         |
|  |   |   | 2XX Personal Services - Employee Benefits         |            | 9,713.00          |
|  |   | 221X                                      | Improvement of Instruction Services               |            |                   |
|  |   |   | 3XX Purchased Professional and Technical Services |            | 3,398.00          |
|  |   |   | 5XX Other Purchased Services                      |            | 1.00              |
|  |   |   | <b>326 Subtotal</b>                               |            | <b>65,672.00</b>  |
| 364  | Indian Ed for All                                 |   |   |            |                   |
|  | 365   | Indian Education for All - OTO & Ongoing  |   |            |                   |
|  |   | 1XXX                                      | Instruction                                       |            |                   |
|  |   |   | 810 Dues and Fees                                 |            | 1,054.00          |
|  |   |   | <b>364 Subtotal</b>                               |            | <b>1,054.00</b>   |
| 700  | Gifted and Talented                               |   |   |            |                   |
|  | 360   | State Gifted & Talented Reimbursement     |   |            |                   |
|  |   | 1XXX                                      | Instruction                                       |            |                   |
|  |   |   | 1XX Personal Services - Salaries                  |            | 3,869.00          |
|  |   |   | 2XX Personal Services - Employee Benefits         |            | 594.00            |
|  |   | 221X                                      | Improvement of Instruction Services               |            |                   |
|  |   |   | 3XX Purchased Professional and Technical Services |            | 537.00            |
|  |   |   | <b>700 Subtotal</b>                               |            | <b>5,000.00</b>   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |   |            | <b>115,619.00</b> |



# Trustees' Financial Summary

**FY2015-16**

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**05 Carbon County**

**0060 Joliet Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

|  |        |                |      |      |                |
|--|--------|----------------|------|------|----------------|
| Beginning Fund Balance   |        |                |      |      | 139,830.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |        |                |      |      | 127,867.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |        |                |      |      | 115,619.00 (3) |
| Increase/Decrease of Reserve for Inventories                                       |        |                |      |      |                |
| This Year  | 0.00   | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |        |                |      |      |                |
| This Year  | 777.00 | Less Last Year | 0.00 | (4b) | 777.00         |
|  |        |                |      |      | 777.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |        |                |      |      | 152,855.00 (5) |

## Project Reporter Summaries

| Project Reporter                                      | Revenues          | Expenditures      | Difference       |
|---|-------------------|-------------------|------------------|
| 008 Miscellaneous Interest                            | 6,497.00          | 0.00              | 6,497.00         |
| 015 R.E.A.P. 2014-15                                  | 3,561.00          | 3,561.00          | 0.00             |
| 028 Elem. R.E.A.P. 2015-16                            | 18,162.00         | 18,162.00         | 0.00             |
| 038 MIT Science                                       | 0.00              | 60.00             | -60.00           |
| 052 State OTO Capital Invest & Deferred Maintenance   | 0.00              | 4,358.00          | -4,358.00        |
| 090 Medicaid  | 5,423.00          | 0.00              | 5,423.00         |
| 100 IDEA Part B (Trans from Coop)                     | 7,500.00          | 7,500.00          | 0.00             |
| 136 Agate Grant                                       | 4,800.00          | 9,247.00          | -4,447.00        |
| 137 Stillwater Mine                                   | 4,800.00          | 0.00              | 4,800.00         |
| 230 Misc. Flex Refund                                 | 6,300.00          | 438.00            | 5,862.00         |
| 325 Title I, Part A, Improving Basic Programs         | 152.00            | 567.00            | -415.00          |
| 326 Title I, Part A, Improving Basic Programs 2015-16 | 65,672.00         | 65,672.00         | 0.00             |
| 364 Indian Ed for All                                 | 0.00              | 1,054.00          | -1,054.00        |
| 700 Gifted and Talented                               | 5,000.00          | 5,000.00          | 0.00             |
| <b>Total</b>  | <b>127,867.00</b> | <b>115,619.00</b> | <b>12,248.00</b> |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0060-53261639

**05 Carbon County**

**0060 Joliet Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                      |             | Fund Code 17    |
|--|--------------------------------------|-------------|-----------------|
| PRC  | Revenue                              | 2015 Value  | 2016 Value      |
|  | 1110 District Tax Levy               | 0.00        | 2,958.00        |
|  | 1190 Penalties and Interest on Taxes | 0.00        | 2.00            |
|  | 1510 Interest Earnings               | 0.00        | 9.00            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      | <u>0.00</u> | <u>2,969.00</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |                                     |             |                                       | Fund Code 17 |        |
|---|---------|-------------------------------------|-------------|---------------------------------------|--------------|--------|
| PRC   | Program | Function                            | Object      | 2015 Value                            | 2016 Value   |        |
|   | 610     | Adult Continuing Education Programs |             |                                       |              |        |
|   |         | 1XXX                                | Instruction |                                       |              |        |
|   |         |                                     | 1XX         | Personal Services - Salaries          | 0.00         | 343.00 |
|   |         |                                     | 2XX         | Personal Services - Employee Benefits | 0.00         | 1.00   |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |                                     |             |                                       | 0.00         | 344.00 |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 17 |
|--|-----------|------|----------------|------|------|--------------|
| Beginning Fund Balance   |           |      |                |      |      | 0.00 (1)     |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 2,969.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 344.00 (3)   |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |           |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 2,625.00 (5) |



# Trustees' Financial Summary

FY2015-16

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05 Carbon County

0060 Joliet Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC   | Revenue                | 2015 Value | 2016 Value |
|---|------------------------|------------|------------|
|   | 1510 Interest Earnings | 25.00      | 30.00      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                        | 25.00      | 30.00      |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC   | Program   | Function                         | Object | 2015 Value | 2016 Value |
|---|---|----------------------------------|--------|------------|------------|
|   | 1XX Regular Education Programs - Elementary/Secondary |                                  |        |            |            |
|   | 1XXX Instruction                                      |                                  |        |            |            |
|   |   | 1XX Personal Services - Salaries |        | 1,235.00   | 0.00       |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |                                  |        | 1,235.00   | 0.00       |

#### Schedule Of Changes Worksheet

Fund Code 21

|  |          |      |
|--|----------|------|
| Beginning Fund Balance   | 4,244.00 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 30.00    | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00     | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |          |      |
| This Year  | 0.00     |      |
| Less Last Year   | 0.00     | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |          |      |
| This Year  | 0.00     |      |
| Less Last Year   | 0.00     | (4b) |
|  | 0.00     | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 4,274.00 | (5)  |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC  | Revenue                               | 2015 Value      | 2016 Value      |
|--|---------------------------------------|-----------------|-----------------|
|  | 1110 District Tax Levy                | 2,565.00        | 4,224.00        |
|  | 1190 Penalties and Interest on Taxes  | 8.00            | 8.00            |
|  | 1510 Interest Earnings                | 96.00           | 47.00           |
|  | 1900 Other Revenue from Local Sources | 10.69           | 0.00            |
|  | 3281 State Technology Aid             | 1,597.31        | 1,588.43        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>4,277.00</b> | <b>5,867.43</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC  | Program | Function  | Object  | 2015 Value       | 2016 Value      |
|--|---------|---|---|------------------|-----------------|
|  | 1XX     | Regular Education Programs - Elementary/Secondary |   |                  |                 |
|  |         | 1XXX  | Instruction                                       |                  |                 |
|  |         |   | 3XX Purchased Professional and Technical Services | 10,360.00        | 8,715.00        |
|  |         |   | 4XX Purchased Property Services                   | 3,848.00         | 0.00            |
|  |         |   | 6XX Supplies and Materials                        | 8,975.00         | 1,135.00        |
|  |         |   | 8XX Other Expenditures                            | 0.00             | 101.00          |
|  |         | 23XX  | Support Services - General Administration         |                  |                 |
|  |         |   | 810 Dues and Fees                                 | 0.00             | 25.00           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |   | <b>23,183.00</b> | <b>9,976.00</b> |

#### Schedule Of Changes Worksheet Fund Code 28

|  |          |      |
|--|----------|------|
| Beginning Fund Balance   | 8,927.00 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 5,867.43 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 9,976.00 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |          |      |
| This Year  | 0.00     |      |
| Less Last Year   | 0.00     | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |          |      |
| This Year  | 0.00     |      |
| Less Last Year   | 0.00     | (4b) |
|  | 0.00     | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 4,818.43 | (5)  |





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |  |            | Fund Code 29 |
|---|--|------------|--------------|
| PRC   | Revenue                                      | 2015 Value | 2016 Value   |
|   | 1510 Interest Earnings                       | 91.00      | 172.36       |
|   | 1900 Other Revenue from Local Sources        | 844.69     | 48.14        |
|   | 3445 State Combined Fund School Block Grant  | 6,692.88   | 6,692.88     |
|   | 3447 SB96 Combined Block Grant Reimbursement | 1,522.43   | 0.00         |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |  | 9,151.00   | 6,913.38     |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |          |        |            | Fund Code 29 |      |
|---|---------|----------|--------|------------|--------------|------|
| PRC   | Program | Function | Object | 2015 Value | 2016 Value   |      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |          |        |            | 0.00         | 0.00 |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 29  |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance   |           |      |                |      |      | 20,552.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 6,913.38 (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 0.00 (3)      |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |               |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |               |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00          |
|  |           |      |                |      |      | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 27,465.38 (5) |



# Trustees' Financial Summary

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0060 Joliet Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC  | Revenue                               | 2015 Value        | 2016 Value        |
|--|---------------------------------------|-------------------|-------------------|
|  | 1110 District Tax Levy                | 104,979.00        | 105,430.80        |
|  | 1190 Penalties and Interest on Taxes  | 269.00            | 266.98            |
|  | 1510 Interest Earnings                | 267.00            | 412.00            |
|  | 1900 Other Revenue from Local Sources | 181.66            | 0.00              |
|  | 3120 State Guaranteed Tax Base Aid    | 15,783.34         | 8,537.26          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <u>121,480.00</u> | <u>114,647.04</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC  | Program | Function  | Object   | 2015 Value        | 2016 Value        |
|--|---------|---|--|-------------------|-------------------|
|  | 1XX     | Regular Education Programs - Elementary/Secondary |  |                   |                   |
|  |         | 51XX  | General Obligation Bonds, Special Assessments and Interest |                   |                   |
|  |         |   | 840 Principal On Debt                                      | 100,000.00        | 100,000.00        |
|  |         |   | 850 Interest on Debt                                       | 25,750.00         | 22,050.00         |
|  |         |   | 860 Agent Fees/Issuance Costs                              | 350.00            | 350.00            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |  | <u>126,100.00</u> | <u>122,400.00</u> |

#### Schedule Of Changes Worksheet Fund Code 50

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 17,278.00  | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 114,647.04 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 122,400.00 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 9,525.04   | (5)  |



# Trustees' Financial Summary

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**0060 Joliet Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

| PRC  | Revenue  | 2015 Value       | 2016 Value       |
|--|--|------------------|------------------|
|  | 1510 Interest Earnings   | 1,138.00         | 1,642.00         |
|  | 1900 Other Revenue from Local Sources                                  | 704.59           | 0.00             |
|  | 5300 Operating Transfers from Other Funds                              | 47,956.00        | 38,868.00        |
|  | 5700 Resources Transferred from Other School Districts or Cooperatives | 14,195.00        | 36,132.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>63,993.59</b> | <b>76,642.00</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

| PRC  | Program  | Function   | Object  | 2015 Value       | 2016 Value       |
|--|--|--|---|------------------|------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |   |                  |                  |
|  |  | <b>1XXX Instruction</b>                                      |   |                  |                  |
|  |  |  | 3XX Purchased Professional and Technical Services | 0.00             | 1,063.00         |
|  |  |  | 6XX Supplies and Materials                        | 1,955.00         | 22,963.00        |
|  |  |  | 7XX Property and Equipment Acquisition            | 17,327.00        | 0.00             |
|  |  | <b>25XX Support Services - Business</b>                      |   |                  |                  |
|  |  |  | 6XX Supplies and Materials                        | 0.00             | 25,575.00        |
|  |  | <b>26XX Operation and Maintenance of Plant Services</b>      |   |                  |                  |
|  |  |  | 4XX Purchased Property Services                   | 8,214.00         | 9,164.00         |
|  |  | <b>4XXX Facilities Acquisition and Construction Services</b> |   |                  |                  |
|  |  |  | 7XX Property and Equipment Acquisition            | 48,609.00        | 0.00             |
|  | <b>280 Special Education - Local and State</b>               |  |   |                  |                  |
|  |  | <b>1XXX Instruction</b>                                      |   |                  |                  |
|  |  |  | 1XX Personal Services - Salaries                  | 0.00             | 5,666.00         |
|  |  |  | 3XX Purchased Professional and Technical Services | 0.00             | 8,826.00         |
|  | <b>910 Food Services</b>                                     |  |   |                  |                  |
|  |  | <b>31XX Food Services</b>                                    |   |                  |                  |
|  |  |  | 6XX Supplies and Materials                        | 0.00             | 7,301.00         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |   | <b>76,105.00</b> | <b>80,558.00</b> |



# Trustees' Financial Summary

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**05 Carbon County**

**0060 Joliet Elem**

## Schedule Of Changes Worksheet

**Fund Code 82**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 294,373.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 76,642.00  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 80,558.00  | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 290,457.00 | (5) |

# Trustees' Financial Summary

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Submit ID: 0060-53261639

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## Detail Expenditure

| <b>Fund</b> | <b>Account</b> |      | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|------|---|-------------------|-------------------|
| XX          | 210            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 260            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280            | 1XXX | 112 Certified Teacher Staff Salaries                            | 32,581.94         | 33,191.16         |
| XX          | 39X            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 427            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 457            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 458            | 1XXX | 112 Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX            | 1XXX | 112 Certified Teacher Staff Salaries                            | 835,307.16        | 793,663.33        |
| XX          | XXX            | 1XXX | 640 Textbooks and Other Printed Materials - No On-line Services | 21,921.85         | 7,407.37          |
| XX          | XXX            | 1XXX | 650 Periodicals - Not On-Line Subscriptions                     | 1,784.26          | 2,812.23          |
| XX          | XXX            | 26XX | 41X Energy Utility Services                                     | 36,212.99         | 21,607.85         |
| XX          | XXX            | 4XXX | 710 Land  | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 715 Land Improvements   | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 720 Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 725 Major Construction Services                                 | 48,609.00         | 0.00              |
| XX          | XXX            | 4XXX | 73X Major Equipment-New   | 0.00              | 0.00              |
| XX          | XXX            | 4XXX | 74X Major Equipment-Replacement                                 | 0.00              | 0.00              |
| XX          | XXX            | XXXX | 561 Tuition to Other School Districts Within the State          | 0.00              | 0.00              |
| XX          | XXX            | XXXX | 562 Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX            | XXXX | 563 Educational Fees to Detention Facilities                    | 0.00              | 0.00              |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0060-53261639

05 Carbon County

0060 Joliet Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |           |
|---|-----------|
| a. Instructional Block Grant Entitlement    | 37,044.00 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 37,044.00 |

### Prorated Cooperative Cost Payments:

|   |           |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 12,348.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 53,343.36 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 78,360.00 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00      |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

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## Special Education Reversion

| Program       | Function | Object | Fund 01   | Fund 13   | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|-----------|-----------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 32,561.00 | 17,061.00 | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 7,122.00  | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 14,162.00 | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 64.00     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 175.00    | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00      | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 7,215.00  | 0.00      | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 61,299.00 | 17,061.00 | 0.00    | 0.00    | 0.00    |

78,360.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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**05 Carbon County**

**0060 Joliet Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| <b>Governmental</b>   | <b>Beginning<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land  | 10,485.00                    | 0.00                     | 0.00             | 0.00            | 10,485.00                 |
| Buildings   | 2,531,092.00                 | 0.00                     | 0.00             | 0.00            | 2,531,092.00              |
| Machinery and Equipment   | 463,145.00                   | 0.00                     | 40,820.00        | 66,359.00       | 437,606.00                |
| Totals at Historical Cost   | 3,004,722.00                 | 0.00                     | 40,820.00        | 66,359.00       | 2,979,183.00              |
| <b>Depreciation</b>   |                              |                          |                  |                 |                           |
| Building Accum  | 741,976.00                   | 0.00                     | 43,320.00        | 0.00            | 785,296.00                |
| Machinery and Equipment Accum   | 225,622.00                   | 2.00                     | 37,779.00        | 33,345.00       | 230,058.00                |
| Total Accumulated Depreciation  | 967,598.00                   | 2.00                     | 81,099.00        | 33,345.00       | 1,015,354.00              |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 2,037,124.00                 | -2.00                    | -40,279.00       | 33,014.00       | 1,963,829.00              |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

| <b>Depreciation by Function for FY2016</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Adjustments</b> |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX)                         | 26,500.00                          | 0.00                                | 0.00               |
| Support Services Staff (22XX)              | 1,037.00                           | 0.00                                | 0.00               |
| General Administration (23XX)              | 637.00                             | 0.00                                | 0.00               |
| School Administration (24XX)               | 1,037.00                           | 0.00                                | 0.00               |
| Operations and Maintenance (26XX)          | 14,343.00                          | 0.00                                | 0.00               |
| Transportation (27XX)                      | 28,159.00                          | 0.00                                | 0.00               |
| Food Service (31XX)                        | 2,580.00                           | 0.00                                | 0.00               |
| Extracurricular (34XX, 35XX)               | 6,806.00                           | 0.00                                | 0.00               |
| Total Depreciation for FY2016              | 81,099.00                          | 0.00                                | 0.00               |

\*\*\* Has comment.



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## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2015 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2016)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2017 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Compensated Absences             | 60,673.00                               | 19,380.00                               | 0.00                         | 0.00                                     | 80,053.00  | 8,005.00                                   | 72,048.00                                    |
| Other Post Employment Benefits   | 18,900.00                               | 0.00                                    | 0.00                         | 0.00                                     | 18,900.00  | 0.00                                       | 0.00   |
| Other                            | 0.00                                    | 18,900.00                               | 0.00                         | 6,300.00                                 | 12,600.00  | 6,300.00                                   | 6,300.00                                     |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Non-bond Long-Term Liabilities   | 79,573.00                               | 38,280.00                               | 0.00                         | 6,300.00                                 | 111,553.00   | 14,305.00                                  | 78,348.00                                    |
| <b>Bond(s)</b>                   |   |   |                              |  |  |  |  |
| 03/15/2003                       | 550,000.00                              | 0.00                                    | 100,000.00                   | 0.00                                     | 450,000.00   | 105,000.00                                 | 345,000.00                                   |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Bond Long-Term Liabilities       | 550,000.00                              | 0.00                                    | 100,000.00                   | 0.00                                     | 450,000.00   | 105,000.00                                 | 345,000.00                                   |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 230,499.88                   | 20,380.51        | 0.00              | 250,880.39            |
| Net Pension - TRS   | 1,283,919.00                 | 83,475.13        | 0.00              | 1,367,394.13          |